

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**UNITED STATES OF AMERICA,
Plaintiff,**

CIVIL ACTION

v.

**ROBERT N. TAYLOR, III, and
PENNSYLVANIA DEPARTMENT OF
REVENUE,**

NO. 17-3030

Defendants.

ORDER

AND NOW, this 13th day of July, 2018, upon consideration of Defendant's Motion to Dismiss Plaintiff's Complaint for Federal Taxes (Document No. 17, filed January 16, 2018), United States' Response in Opposition to the Defendant Robert N. Taylor's Motion to Dismiss (Document No. 18, filed January 30, 2018), Memorandum in Reply to the United States' Response in Opposition to the Defendant's Robert N. Taylor's Motion to Dismiss (Document No. 19, filed February 6, 2018), United States' Motion for Summary Judgment (Document No. 21, filed February 21, 2018), Robert N. Taylor, III's, Motion in Opposition to the United States' Motion for Summary Judgment (Document No. 22, filed March 6, 2018), United States' Reply to the Defendant's Response in Opposition to the United States' Motion for Summary Judgment (Document No. 26, filed March 26, 2018), Robert N. Taylor, III's, Motion for Summary Judgment (Document No. 23, filed March 6, 2018), United States' Response in Opposition to Robert N Taylor, III's Cross Motion for Summary Judgment (Document No. 27, filed March 27, 2018), and Memorandum in Reply to United States' Response in Opposition to Robert N. Taylor, III's Cross Motion for Summary Judgment (Document No. 28, filed April 9, 2018), for the reasons stated in the accompanying Memorandum dated July 13, 2018, **IT IS ORDERED**, as follows:

1. United States' Motion for Summary Judgment is **GRANTED**, as follows:
 - a. **JUDGMENT IS ENTERED** in **FAVOR** of plaintiff, United States of America, and **AGAINST** defendant, Robert N. Taylor, III in the amount of \$143,773.76 for federal income taxes and statutory additions for the tax periods ending on December 31, 2003, and December 31, 2004, plus all interest and penalties that accrued after May 29, 2017, and will continue to accrue according to law;
 - b. The United States is the holder of valid tax liens against Robert N. Taylor, III that have attached to the real property located at 1411 S. Patton Street, Philadelphia, Pennsylvania ("Subject Real Property"). The federal tax liens that attached to the Subject Real Property are hereby **FORECLOSED**, and the Subject Real Property shall be sold free and clear of any right, title, lien, claim, or interest of all parties, in accordance with the attached order of sale.
2. Defendant's Motion to Dismiss Plaintiff's Complaint for Federal Taxes is **DENIED**;
3. Robert N. Taylor, III's, Motion for Summary Judgment is **DENIED**.

IT IS FURTHER ORDERED that the Clerk of Court shall **MARK** this case **CLOSED**.

BY THE COURT:

/s/ **Hon. Jan E. DuBois**

DuBOIS, JAN E., J.